Attorney Docket No.: <u>SONY-30000</u>

APR 1 6 2007

## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application of:	) Group Art Unit: 2621
Ikuo Tsukagoshi et al.	Examiner: Topgyal, Gelek W.
Serial No.: 10/014,732	† TRANSMITTAL LETTER
Filed: December 11, 2001	) 162 N. Wolfe Road
For: SYSTEM AND METHOD FOR	) Sunnyvale, CA 94086 ) (408) 530-9700

ENCODING/DECODING OF AUDIO/VISUAL SIGNALS IN

TIMESHIFTING THE

**REAL-TIME** 

MS:Amendments Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Enclosed please find an Appeal Brief to the Notice of Appeal filed February 20, 2007 for filing in the U.S. Patent and Trademark Office. Also enclosed is a check in the amount of \$500.00 to cover the appeal brief filing fee.

The Commissioner is hereby authorized to charge any additional fee or credit overpayment to our Deposit Account No. <u>08-1275</u>. An originally executed duplicate of this transmittal is enclosed for this purpose.

Respectfully submitted, HAVERSTOCK & OWENS LLP

Customer No. 28960

Dated: 14 pm/ 13, 2007

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Reg No.: 37,902

Attorneys for Applicants

CERTIFICATE OF MAILING (37 CFR§ 1.8(a))
I hereby certify that this paper (along with any referred to as being attached or enclosed) is being deposited with the U.S. Postal Service on the date shown below with sufficient postage as first class mail in an envelope addressed to the: Commissioner for Patents, P.O. Box 1450 Alexandria, VA 22313-1450

HAVERSTOCK & OWENS LLP.

Pate: 4/13/0+ By: M Flam